



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

SEP 28 2016

OFFICE OF THE
CHIEF FINANCIAL OFFICER

MEMORANDUM

SUBJECT: Superfund Actual Indirect Cost Rates for FY 2015

FROM: Dale H. Miller, Chief
Program Accounting Branch

A handwritten signature in blue ink, appearing to read "Dale H. Miller", is placed next to the "FROM:" line.

TO: Lead Superfund Accountants

This memorandum issues actual Superfund Indirect Cost rates for FY 2015 and Superfund provisional indirect cost rates for FY 2016 and beyond.

The rates will be published on the OCFO intranet website. Links will be provided in the issuance email when the rates are posted.

As set forth in the Office of the Comptroller Policy Announcement 00-05, "Accounting for Indirect Costs Associated with Superfund Site-Specific Activities," these rates are based on EPA's current indirect methodology.

Attached to this memorandum are three schedules. Schedule A includes the actual indirect cost rates for FYs 1990-2015. These indirect cost rates are based on the actual costs for those fiscal years. Schedule B contains the Superfund provisional indirect cost rates for FY 2016 and beyond. These provisional rates are based upon FY 2015 actual costs and will be updated after the FY 2016 actual indirect rates have been computed. Schedule C contains the Superfund indirect cost rates applicable to FYs 1983-1989.

Indirect rates for reimbursable interagency agreements including the Oil Spill Program are now issued separately. New IA rates will be issued in early FY 2017 which will apply to agreements negotiated in FY 2016. Current FY 2016 Superfund indirect rates are available at:

http://intranet.epa.gov/ocfo/superfund_A/indirect_cost_rate.htm

Please disseminate this communication to your respective regional, program, and counsel offices, as applicable.

If you have any questions, please contact Alan Eng at (202) 564-3203.

Attachments (3)

Schedule A

FY 1990-2015 Superfund Actual Indirect Cost Rates
(Rates are expressed as percentage)

Region	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
1	29.98%	31.34%	27.18%	26.22%	25.01%	24.65%	20.33%	24.98%	30.34%	27.02%	26.24%	27.90%	30.78%
2	26.99	21.92	20.50	23.61	24.07	23.80	21.64	28.70	28.97	28.32	23.46	28.18	29.39
3	30.20	30.17	31.06	32.85	39.66	37.95	31.06	35.73	36.16	29.17	43.35	55.07	49.46
4	32.37	35.73	33.70	36.14	44.81	39.73	52.01	40.92	46.12	41.85	42.29	45.25	47.82
5	31.03	27.61	29.75	33.32	35.87	26.84	32.57	39.72	38.85	39.21	38.26	42.38	52.45
6	31.04	27.36	27.20	25.83	23.05	20.84	23.21	26.84	30.53	25.69	29.72	42.14	48.57
7	40.85	41.24	34.78	57.59	55.25	37.30	38.78	43.15	53.81	56.29	51.77	52.94	53.95
8	32.29	29.79	36.92	37.65	32.61	30.27	25.58	29.57	39.39	35.53	38.84	34.28	39.75
9	36.29	35.37	34.10	43.01	35.35	27.46	30.78	36.64	40.85	35.23	44.34	38.03	36.14
10	43.94	53.60	35.69	56.31	60.75	34.97	37.65	35.45	31.86	26.28	30.85	31.99	37.43

Region	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
1	31.51%	33.00%	33.40%	35.78%	36.10%	45.41%	48.18%	32.84%	44.85%	37.78%	59.42%	51.91%	48.67%
2	30.30	27.36	31.00	31.00	31.33	34.74	38.54	26.57	33.08	32.63	38.37	49.20	47.99
3	62.93	67.13	71.75	68.90	63.22	62.81	57.23	69.59	76.18	72.09	77.56	112.98	89.42
4	46.55	49.35	48.91	60.49	45.30	44.03	49.52	40.97	55.33	52.19	55.90	76.73	73.74
5	55.15	52.57	61.71	56.23	62.91	61.66	62.76	49.25	61.61	56.41	57.47	77.22	61.96
6	36.71	40.81	48.90	52.61	42.63	46.50	41.21	36.66	45.02	42.28	61.55	64.12	66.30
7	50.69	52.39	50.29	37.09	38.57	44.97	39.77	27.52	33.40	37.95	50.21	54.37	49.21
8	37.12	32.79	33.05	31.56	32.27	32.90	34.92	28.67	39.77	40.97	51.25	59.76	56.48
9	40.84	36.58	42.41	43.94	35.15	45.07	47.71	36.19	45.79	45.96	52.39	59.51	64.80
10	38.79	33.49	35.07	37.45	33.02	35.57	40.38	40.16	39.14	27.28	46.78	47.29	55.87

Allocation Base: Total Direct Costs, excluding allocation transfers (e.g., ATSDR)

Schedule B

Schedule B

Superfund Provisional Indirect Cost Rates - FY 2016 and Beyond
(Rates are expressed as a percentage)

<u>Region</u>	<u>FY 2015 and Beyond</u>
1	48.67%
2	47.99%
3	89.42%
4	73.74%
5	61.96%
6	66.30%
7	49.21%
8	56.48%
9	64.80%
10	55.87%

FY 1983-1989 Superfund Actual Indirect Cost Rates
(Rates are per hour)

<u>Region</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>
1	\$62/hr	\$60/hr	\$57/hr	\$58/hr	\$57/hr	\$69/hr	\$69/hr
2	68	68	56	57	56	65	65
3	52	52	48	47	54	64	64
4	59	54	49	48	47	57	57
5	71	61	53	51	53	64	64
6	66	60	54	53	52	61	61
7	68	65	61	60	61	70	70
8	60	62	60	63	62	72	72
9	65	63	56	54	55	73	73
10	64	61	57	56	57	66	66

Allocation Base: Regional Site Specific Hours. For the specific Allowance Holder/Responsibility Centers which the indirect cost rates are applied, please refer to prior EPA pronouncements.

http://intranet.epa.gov/fmdvally/superfund_A/archive.htm